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HOUSE BILL 1072

**47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005**

INTRODUCED BY

William "Ed" Boykin

AN ACT

RELATING TO TAXATION; PROVIDING FOR OPTIONAL DESIGNATION OF  
INCOME TAX REFUND CONTRIBUTION TO SUPPORT AMYOTROPHIC LATERAL  
SCLEROSIS RESEARCH.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Income Tax Act is enacted  
to read:

"[NEW MATERIAL] OPTIONAL DESIGNATION OF TAX REFUND  
CONTRIBUTION--AMYOTROPHIC LATERAL SCLEROSIS RESEARCH.--

A. An individual whose state income tax liability  
in a year is lower than the amount of money held by the  
department to the credit of the individual for that tax year  
may designate a portion of the income tax refund due the  
individual to be paid to the university of New Mexico ALS  
center for the purpose of conducting amyotrophic lateral

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1 sclerosis research.

2 B. The secretary shall revise the state income tax  
3 form to allow the designation by individual taxpayers of the  
4 contribution in substantially the following form:

5 "ALS research - Check if you wish to contribute a part or  
6 all of your tax refund to support ALS (Lou Gehrig's disease)  
7 research in New Mexico".

8 C. The provisions of this section do not apply to  
9 income tax refunds subject to interception pursuant to the  
10 provisions of the Tax Refund Intercept Program Act, and any  
11 designation made pursuant to the provisions of this section to  
12 such refund is void."